

**ORDINANCE NO. 2006-O-66**

**AN ORDINANCE OF THE VILLAGE OF VOLENTE, TEXAS, AMENDING THE ORDINANCE NO 2003-O-06 OF THE VILLAGE OF VOLENTE, TEXAS, TO ESTABLISH AN EXEMPTION OF \$30,000 FROM THE APPRAISED VALUE OF HOMESTEADS OF PERSONS WHO ARE DISABLED OR 65 YEARS OF AGE OR OLDER FOR TAX YEAR 2007; TO AMEND SECTION B OF ORDINANCE 2003-O-06 ("EXEMPTIONS") TO REVISE PROVISIONS RELATING TO THE RATE OF ASSESSMENT OF PENALTIES AND INTEREST TO COMPLY WITH STATE LAW; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 11.13(d) of the Texas Property Tax Code provides that the City Council may adopt an exemption from taxation of a portion of the appraised value of the residence homestead of a person who is disabled or is 65 years of age or older; and

**WHEREAS**, the City Council of the Village of Volente desires to establish a residential homestead exemption for individuals who are disabled or are 65 years of age or older pursuant to Section 11.13(d) of the Texas Property Tax Code; and

**WHEREAS**, the provisions of Section B should be amended such that the accrual of penalties and interest is in accordance with the provisions of Section 33.01 of the Texas Property Tax Code; Now, Therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE VILLAGE OF VOLENTE, TEXAS:**

**SECTION 1.** That for tax year 2007, individual property owners who have attained the age of 65 years by, or are disabled on, the first day of January 2007 shall be entitled to an exemption of Thirty Thousand Dollars (\$30,000.00) of the appraised value of his/her residence homestead. Requests for such exemption shall be made to, and the administration of such exemptions shall be made and determined by, the Travis County Appraisal District in accordance with state law.

**SECTION 2.** That subsection (B) of Ordinance 2003-08 ("EXEMPTIONS") of the Village of Volente, be and is hereby amended such that subsection (a) be replaced in its entirety with a new subsection (a) to read in its entirety as follows:

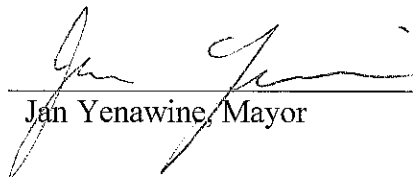
2. B "EXEMPTIONS"

- A. (B) In addition to the residence homestead exemption granted herein, the Village of Volente hereby exempts thirty thousand dollars (\$30,000.00) of the appraised value of the residence homestead of any individual who is sixty-five (65) years of age or older or who is disabled as provided for in Section 11.13 of the Texas Tax Code.

**SECTION 5.** That this ordinance shall take effect immediately from and after its passage and the publication of the caption as the law and charter in such cases provide.

**PASSED AND APPROVED** on this the 20th day of June, 2006.

APPROVED:

  
Jan Yenawine, Mayor

  
Jennifer Zufelt, City Secretary

APPROVED AS TO FORM:

Tom Buckle, City Attorney